

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.ustreas.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Multiple Support Declaration

OMB No. 1545-0071

Attachment
Sequence No. **114**

▶ Attach to Form 1040 or Form 1040A of person claiming the dependent.

Name of person claiming the dependent

Social security number

During the calendar year _____, I paid over 10% of the support of:

Name of person supported

I could have claimed this person as a dependent except that I did not pay over half of his or her support. I understand that this person is being claimed as a dependent on the Federal income tax return of:

Name of person claiming the dependent

Address of person claiming the dependent

I agree not to claim this person as a dependent on my Federal income tax return for any tax year that began in the above calendar year.

Your signature

Your social security number

Address (number, street, apt. no.)

Date

City, state, and ZIP code

Instructions**Purpose of Form**

Use Form 2120 to allow an eligible person (see below) to claim a person he or she helped to support as a dependent.

An **eligible person** is someone who could have claimed another person as a dependent except that he or she did not pay over half of that person's support.**Who Can Claim the Dependent**Generally, to claim someone as a dependent, you must pay over half of that person's living expenses (support). However, even if you did not meet this support test, you may be able to claim him or her as a dependent if **all five** of the following apply.

1. You and one or more other eligible person(s) (see above) together paid over half of that person's support.
2. You paid over 10% of the support.
3. No one alone paid over half of that person's support.
4. The other four dependency tests are met. See the instructions for line 6c of Form 1040 or Form 1040A.
5. Each other eligible person who paid over 10% of the support agrees not to claim that person as a dependent by completing a **Form 2120** (or similar statement with the same information asked for on the form).

Who Must File

The person claiming the dependent must attach all the completed and signed Form(s) 2120 or similar statement(s) to his or her tax return. The name and social security number of the person claiming the dependent must be at the top of each Form 2120 or similar statement.

Additional InformationSee **Pub. 501**, Exemptions, Standard Deduction, and Filing Information, for details.**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 7 minutes; **Learning about the law or the form**, 3 minutes; **Preparing the form**, 7 minutes; and **Copying, assembling, and sending the form to the IRS**, 10 minutes.If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, see **Who Must File** above.